

### Remarks

In the final Office Action, Claims 1-8 and 17-19 were again rejected under 35 U.S.C. Section 102(b) as being anticipated by U.S. Patent No. 5,935,644 to Heim et al.

By this Amendment, Applicants' have amended the independent Claims 1, 5 and 17 to further point out and distinctly claim the subject invention. In particular, further limitations have been claimed to further define the nature of the insulation shell layer. Specifically, the insulation shell layer has been recited to be formed of a dielectric material having a lower milling rate than a milling rate of the photoresist insulation layer.

Applicants respectfully submit that such amended language does not introduce any new matter. The insulation shell layering being formed of a dielectric material having a lower milling rate is amply supported by the Specification (page 8, line 24 to page 9, line 2).

As understood, the Office Action contends that the Heim et al. reference discloses the claimed invention. In this respect, the Office Action contends that the "insulation layer I3 150" is analogous to the recited "insulation shell layer." As mentioned above, Applicant has amended the independent claims to further clarify the nature of the recited insulation shell layer as distinguished from the mere "insulation layer I3 150" as disclosed in the Heim et al. reference. Specifically, the "insulation layer I3 150" is disclosed as being "constructed of hardbaked photoresist." (col. 8, lines 46-47).

These distinctions are not trivial. As discussed in the specification, the utilization of the recited insulation shell layer has advantages over that of photoresist, such as cured photoresist. (see page 8, line 3 to page 10, line 10). Among the advantages, is protection of the underlying insulation layer and coil during the milling process. Utilization of

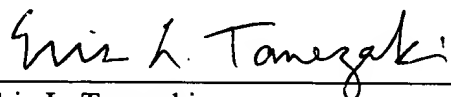
cured photoresist has a relative high milling rate and tends to become conductive at the milled surface. The integrity of the underlying insulation layer can be compromised during this process. However, the insulation shell layer which is formed of a dielectric layer has a lower milling rate and can therefore protect the underlying insulation layer as well as the coil from damage. (see page 9, line 24 to page 10, line 2). Other advantages of utilizing the dielectric material include improved adhesion of magnetic films to the insulation layer, improved grain growth of pole seed layers, decreased differential in thermal mechanical properties between the insulation layer and the magnetic film layers, and preservation of the desirable magnetic anisotropy properties of high moment magnetic films during fabrication.

On the basis of the foregoing, Applicants therefore submit that all the stated grounds of rejection have been overcome, and therefore all of the pending claims, namely Claims 1-8 and 17-19, are in condition for allowance.

Respectfully submitted,  
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